

DIRECT TESTIMONY

ON REHEARING

of

THERESA EBREY

Accountant
Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Central Illinois Public Service Company, d/b/a AmerenCIPS
and
Union Electric Company, d/b/a AmerenUE

Proposed General Increase in Gas Rates

Docket Nos. 02-0798, 03-0008, 03-0009 (Cons.)

February 10, 2004

TABLE OF CONTENTS

Witness Identification 1

Revenue Requirement Schedules..... 2

Adjustment to Post-test Year Capital Additions..... 3

**Position on Company’s Proposed Accumulated Depreciation Reserve Balance as
of November 30, 2003 7**

**Position on the Company’s Proposed Adjustment to Plant in Service Balance at
November 30, 2003..... 7**

Other Comments 11

Conclusion..... 12

Witness Identification

1 Q. Please state your name and business address.

2 A. My name is Theresa Ebrey. My business address is 527 East Capitol Avenue,
3 Springfield, Illinois 62701.

4 Q. Have you previously provided testimony in this proceeding?

5 A. Yes, my direct testimony is ICC Staff Exhibit 3.0 and my rebuttal testimony is ICC
6 Staff Exhibit 10.0.

7 Q. What is the purpose of your direct testimony on rehearing?

8 A. I am offering testimony to present the amount by which AmerenUE's ("UE" or
9 "Company") post-test year capital additions exceed increases in UE's
10 accumulated depreciation as of November 2003, pursuant to the Illinois
11 Commerce Commission's ("Commission") Notice granting rehearing on
12 December 9, 2003 ("Notice"). In addition, I am presenting the revenue
13 requirement schedules for UE, which include the impacts of the adjustment to
14 post-test year capital additions. Finally, I am discussing the deficiencies in the
15 Company's position on rehearing as set forth in the direct testimony on rehearing
16 of Gary S. Weiss (AmerenUE Exhibit No. 35.0).

17 Q. By what amount do post-test year capital additions exceed the increase in the
18 Reserve for Accumulated Depreciation at November 30, 2003?

19 A. As set forth on ICC Staff Exhibit 19.0, Schedule 19.4 UE, page 1, line 3, post-test
20 year capital additions exceed the increase in accumulated depreciation by
21 \$722,000. The calculations used to derive this amount are explained below.

22 Q. What is your proposed adjustment to the Order for the revised Post-test Year
23 Capital Additions?

24 A. As presented on ICC Staff Exhibit 19.0, Schedule 19.4 UE, page 1, line 7, Post-
25 test Year Capital Additions should be decreased by \$172,000.

26 Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 19.0?

27 A. Yes, I have prepared the following schedules relating to AmerenUE, which show
28 data as of, or for the test year ending June 30, 2002:

29 Schedule 19.1 UE Statement of Operating Income with Adjustments

30 Schedule 19.2 UE Rate Base

31 Schedule 19.3 UE Interest Synchronization Adjustment

32 Schedule 19.4 UE Adjustment to Post-test Year Capital Additions

33 **Revenue Requirement Schedules**

34 Q. Please describe Schedule 19.1 UE, Statement of Operating Income with
35 Adjustments.

36 A. Schedule 19.1 UE is the same as Schedule 1 in Appendix B to the Final Order in
37 this docket dated October 22, 2003 ("Order"), except that it includes two

38 additional columns which set forth the adjustments I propose as well as the
39 revised operating statement totals.

40 Q. Please describe Schedule 19.2 UE, Rate Base.

41 A. Schedule 19.2 UE is the same as Schedule 3 in Appendix B to the Order, except
42 that it includes two additional columns which set forth the adjustments I propose
43 as well as the revised rate base totals.

44 Q. Please explain Schedule 19.3 UE, Interest Synchronization Adjustment.

45 A. Schedule 19.3 UE uses the same concept as ICC Staff Exhibit 1.0, Schedule 1.5
46 UE. The theory is discussed on ICC Staff Exhibit 1.0, pages 5 and 6. However,
47 the calculated interest expense is compared to the interest expense based on
48 Gross Plant in Service approved in the Order.

49 **Adjustment to Post-test Year Capital Additions**

50 Q. Please explain Schedule 19.4 UE, Adjustment to Post-test Year Capital
51 Additions.

52 A. Schedule 19.4 UE presents my adjustment to post-test year capital additions to
53 be included in the revenue requirement as well as the associated adjustments to
54 Depreciation Expense and the Reserve for Accumulated Depreciation.

55 Q. Explain how you derived the Net Post-test Year Capital Additions, \$1,273,000,
56 presented on Schedule 19.4 UE, page 2.

57 A. My calculations are limited to the charges to Accounts 376 and 380 related to
58 Projects 11975, 11976, and 11977, the Alton gas main replacement project for
59 each year 2001 through 2003 ("Projects"). It is my understanding that only those
60 post-test year capital additions anticipated by the Company at the time of its
61 initial filing in Docket No. 03-0009 should be included in the calculation of post-
62 test year capital additions in this rehearing. The "Description of Adjustment" on
63 Company Schedule B-2.1 for the post-test year capital additions to Distribution
64 Plant reads as follows:

65 Adjustment reflects additions to Accounts 376 and 380 associated with
66 Alton gas main replacement project.

67 It is apparent that the Company anticipated only additions to Accounts 376 and
68 380 at the time of its initial filing.

69 Q. Did you omit other charges related to the Projects from your calculation?

70 A. Yes. I omitted a number of reclassifying entries made to Plant Account 380 on
71 November 30, 2003. The entries have been omitted because the reclassification
72 entries are questionable due to the number of "corrections" as well as the date
73 the reclassification occurred. Reclassification of amounts occurring on the last
74 day of the period for measurement of plant additions, when no reclassifications
75 occurred between July 1, 2002 and November 30, 2003, indicates that the
76 reclassification is not an ordinary activity.

77 Q. Did the Company provide an explanation of the reclassifying entries?

A. Yes, the Company did provide an explanation for the reclassifications as requested in Staff data request UE TEE 117, at 1:00 p.m. the day before this testimony was to be filed, and four days after the requested due date. No explanation was given for the delay in response time. However, the explanation provided only led to further concerns about the entries, having already hindered Staff's discovery.

Q. Explain the further concerns you have regarding the reclassifying journal entries made to Plant Account 380.

A. In response to Staff data request UE TEE 103, the Company indicated that the journal entries in question "were to correct the account distribution on the purchases order." The document identified as "purchase order copy" attached to the Company's response to Staff's follow-up data request UE TEE 117 provides the following account distribution comparison:

Account	Original	Recommended for
<u>Number</u>	<u>Distribution</u>	<u>2004 Purchase Order</u>
376	54%	60%
324	8%	0%
893	4%	0%
329	3%	0%
380	8%	35%
383	1%	5%
878	18%	0%
892	4%	0%

However, the work papers attached to the Company's response to UE TEE 117 do not reflect that the Account distribution, used to record the invoices originally, has been corrected to that recommended for the 2004 Purchase Order ("PO").

95 Rather, the work papers reflect selective reclassification of amounts originally
96 charged to various accounts above, to Account 380 in their entirety. Although
97 the distributions for Accounts 376 and 383 also increased from the original
98 distributions to that recommended for the 2004 PO, no similar adjustments were
99 reflected in the account detail provided in Work Papers for AmerenUE Exhibit
100 No. 35.2/GSW – 36 through 45.

101 In addition, amounts described as "PURCHASING RATE", "PAYROLL
102 DISTRIBUTION", "TRANSP JV DPT 3510", and "TOOL APP OH" were not
103 consistently reclassified. It is unclear how an "account distribution" correction
104 would apply to these charges, though in some cases such amounts were
105 reclassified to Account 380 while not in other cases. No explanation was
106 provided for this selective reclassification.

107 Since the reclassifying entries were not based upon a consistent application of
108 the corrected account distribution on the PO and are, thus, questionable, I am
109 omitting them from my calculation of post-test year plant additions.

110 Q. What other adjustment have you made to the post-test year capital additions?

111 A. I have decreased the post-test year capital additions for retirements related to
112 the Projects recorded during the period July 1, 2002 through November 30,
113 2003. Since these retirements are reflected in the Accumulated Depreciation
114 balance at November 30, 2003, neglecting to also reflect the retirements in the
115 plant in service would result in an overstatement of net plant.

116 **Position on Company's Proposed Accumulated Depreciation Reserve Balance as**
117 **of November 30, 2003**

118 Q. What does the Company present as the increase in Total Accumulated
119 Depreciation Reserve Balance at November 30, 2003?

120 A. As shown on AmerenUE Exhibit No. 35.0, page 3, lines 57 - 60, the Total
121 Accumulated Depreciation Reserve Balance at November 30, 2003 is
122 \$16,007,000, an increase of \$551,000 over the June 30, 2002 balance.

123 Q. Do you agree with the Company's amounts for the Accumulated Depreciation
124 Reserve and the amount of increase?

125 A. I have found no reason to take issue with the Accumulated Depreciation Reserve
126 balance as presented by the Company.

127 **Position on the Company's Proposed Adjustment to Plant in Service Balance at**
128 **November 30, 2003**

129 Q. What does the Company present as the adjustment to Plant in Service in this
130 rehearing?

131 A. As shown on AmerenUE Exhibit No. 35.0, page 4, lines 74 - 77, UE proposes
132 that the adjustment to Rate Base for Plant in Service in the Order should be
133 changed from (\$1,420) to (\$414).

134 Q. Do you agree with the Company's proposed adjustment to Plant in Service?

135 A. No. I have identified a number of deficiencies with the position taken by the
136 Company.

137 Q. What deficiencies have you identified in the Company's position as presented in
138 AmerenUE Exhibit No. 35.0?

139 A. I have noted the following deficiencies in the Company's filing:

- 140 1) The amount requested in the Commission's Notice is not provided;
141 2) The Company presents a one-sided treatment of retirements in its
142 calculations; and,
143 3) The Company admitted an error in its filed amount of post-test year capital
144 additions in response to a Staff data request.

145 Q. For which issue did the Commission grant rehearing?

146 A. The Commission granted the Company's Petition for Rehearing in part to
147 determine by what amount UE's post-test year capital additions exceed the
148 increases in UE's accumulated depreciation as of November 30, 2003. This is
149 consistent with the language in the Commission's Order on pages 10-11, which
150 states:

151 Accordingly, the AG's recommendation is adopted such that UE's
152 proposed additions to plant in service should be included in rate base to
153 the extent that they exceed increased accumulated depreciation.

154 The Commission found that the pro forma adjustment for post-test year capital
155 additions should be limited to the amount by which the additions exceed
156 accumulated depreciation.

157 Q. Did the Company provide the requested amount in its testimony on rehearing?

158 A. Nothing in the Company's testimony on rehearing expressly presents the
159 requested amount. Rather, the Company has chosen to include all increases to
160 both plant and expense accounts related to Projects 11975, 11976, and 11977 in
161 its adjustment to Plant in Service and has adjusted its Reserve for Accumulated
162 Depreciation to the actual balance at November 30, 2003. While this method
163 may have the same impact on net plant, it does not provide the amount of post-
164 test year capital additions as requested by the Notice.

165 Q. What is the Company's position on including retirements in the calculation of pro
166 forma plant?

167 A. In part 2 of the response to Staff data request UE TEE 101, which is attached to
168 this testimony as Attachment A (does not include attachments referred to in part
169 1 of the response), the Company indicates that it is not appropriate to reduce the
170 capital expenditures requested as post-test year capital additions for retirements
171 since plant retirements were not specifically addressed in the Commission's
172 Notice.

173 Q. Why is the Company's position of not reducing plant additions for associated
174 retirements not proper regulatory treatment?

175 A. The flaws with the Company's position are:

176 1) It allows the Company to earn a return on investment it no longer has;

177 2) It provides an overstatement of net plant to the extent that the retirements
178 have been recorded on the books; and,

179 3) It results in overstated depreciation expense.

180 Q. Explain how the Company can earn a return on investment it no longer has.

181 A. While the Company's pro forma distribution plant as presented on AmerenUE
182 Exhibit No. 35.5, line 25 includes the additions for Projects for July 1, 2002
183 through November 30, 2003, it does not reflect a reduction for the retirements
184 related to those projects that are no longer being used to provide utility service to
185 the ratepayers. Under this scenario, the ratepayers would continue to pay a
186 return on plant that the utility is no longer using.

187 Q. Explain how net plant is overstated to the extent that the retirements have been
188 recorded on the books.

189 A. Gas Plant Instruction 10 sets forth the accounting for the retirement of plant. The
190 book cost of the plant being retired is credited to the appropriate plant account
191 and charged to the Accumulated Provision for Accumulated Depreciation. In
192 response to Staff data request UE TEE 101, the Company has indicated that
193 during the period July 1, 2002 through November 30, 2003, it has recorded
194 retirements totaling \$291,123. Since UE has not reduced the capital
195 expenditures on the Projects included in its pro forma distribution plant for these
196 retirements, net plant in rate base is overstated.

197 Q. How does the Company's position result in overstated depreciation expense?

198 A. Since the Company's depreciation expense is based solely on additions to gross
199 plant in service, the resulting depreciation expense calculated includes a
200 component for plant that has been retired and is no longer used and useful.
201 Therefore, the depreciation expense proposed by the Company is overstated.

202 Q. Explain the error admitted in the Company's response to Staff data request UE
203 TEE 104.

204 A. In response to Staff data request UE TEE 104, the Company itemized the
205 "proper balances for the projects listed on exhibit 35.2" totaling \$1,844,818.11
206 rather than the \$1,900,000 as shown on AmerenUE Exhibit No. 35.2. The
207 Company has incorrectly included items charged to expense accounts on its
208 Exhibit 35.2.

209 **Other Comments**

210 Q. Do you have further comments concerning this rehearing?

211 A. Yes. Staff does agree with the theory behind limiting post-test year capital
212 additions where there is a demonstrated trend of declining net plant in service.
213 However, Staff notes that rehearing a case after the Final Order has been
214 approved simply for the purpose of updating post-test year capital additions to
215 those amounts actually spent as of the 12-month period after filing tariffs violates
216 test year concepts.

217 Q. How would the rehearing described above violate test year concepts?

218 A. Pro forma post-test year capital additions are defined as estimated or calculated
219 adjustments to the selected historical test year for all known and measurable
220 changes in the operating results of the test year (83 Ill. Adm. Code 285.150(e)).
221 A rehearing to update only certain specific items to actual balances results in line
222 item ratemaking. As such, this rehearing, while appropriate to use the correct
223 measurement period for the post-test year capital additions, must not be
224 considered as setting precedent in future rate cases with historical test years.

225 **Conclusion**

226 Q. Does this question end your prepared direct testimony on rehearing?

227 A. Yes.

**AmerenUE's Response To
Illinois Commerce Commission Data Request
UE Order On Rehearing in Docket No. 03-0009
AmerenUE Gas Rate Case**

UE-TEE-101:

Work Papers for AmerenUE Exhibit No. 35.2/GSW-2, GSW-6, and GSW-31 indicate that certain retirements are expected to occur with respect to Project Nos. 11975, 11976, and 11977.

- 1. Please provide support for the actual retirements that were recorded by UE related to Projects Nos. 11975, 11976, and 11977 during the period July 1, 2002 through November 30, 2003.**
- 2. Indicate if these retirements have been reflected to reduce the plant in service balances reported for Project Nos. 11975, 11976, and 11977 on the above referenced work papers.**
- 3. If no retirements were recorded, please explain why not.**

Response:

- 1. See the attached for the actual retirements recorded by UE related to Project Nos. 11975 and 11976. No retirements recorded for Project No. 11977 through November 30, 2003.**
- 2. No, it is not appropriate to reduce the capital expenditures on these Major Projects for retirements. The Order on Rehearing and discussions during the Status Conference were very clear that only the post-test year capital additions on these major projects along with the increase in the total accumulated depreciation were to be included. Plant retirements were not listed.**
- 3. Project No. 11977 includes phases 5 and 6 of the Alton main replacement. The retirements are combined for phases 5 and 6. Phase 6 was completed at the end of December 2003 and the retirements will now be processed for phases 5 and 6.**

Name: Gary S. Weiss
Title: Director Regulatory Accounting & Depr.
Phone: (314) 554-3878
Date: January 21, 2004

AmerenUE
Statement of Operating Income with Adjustments
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Company Rebuttal Pro Forma Present (St. Ex. 18.0 Sch. 18.1 UE, p. 2)	Adjustments (Appendix B Sch. 2)	Pro Forma Present (Cols. B+C)	Company Proposed Increase (Co. Schs. C-1, C-6.2)	Gross Revenue Conversion Factor	Proposed Rates With Adopted Adjustments (Cols. D+E+F)	Adjustment To Proposed Increase	Operating Statement Per Order (Cols. G+H)	Adjustments (St. Ex. 19.0 Sch. 19.4 UE)	Operating Statement on Rehearing (Cols. I+J)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues	\$ 4,960	\$ -	\$ 4,960	\$ 3,772	\$ 684	\$ 9,416	\$ (2,542)	\$ 6,874	\$ (26)	\$ 6,848
2	Other Revenues	174	-	174	-	-	174	-	174	-	174
3	PGA Revenues	9,852	-	9,852	-	-	9,852	-	9,852	-	9,852
4		-	-	-	-	-	-	-	-	-	-
5	Total Operating Revenue	14,986	-	14,986	3,772	684	19,442	(2,542)	16,900	(26)	16,874
6	Uncollectible Accounts	399	(297)	102	74	(41)	135	(19)	116	-	116
7	Production	232	(25)	207	-	-	207	-	207	-	207
8	PGA Expenses	9,852	-	9,852	-	-	9,852	-	9,852	-	9,852
9	Gas Storage and Processing	-	-	-	-	-	-	-	-	-	-
10	Transmission	50	(1)	49	-	-	49	-	49	-	49
11	Distribution	1,474	(55)	1,419	-	-	1,419	-	1,419	-	1,419
12	Customer Accounts	669	(13)	656	-	-	656	-	656	-	656
13	Customer Service	102	(5)	97	-	-	97	-	97	-	97
14	Sales	11	(1)	10	-	-	10	-	10	-	10
15	Administrative and General	2,389	(432)	1,957	-	-	1,957	-	1,957	-	1,957
16	Depreciation and Amortization	756	(34)	722	-	-	722	-	722	(4)	718
17	Taxes Other Than Income	168	(9)	159	-	-	159	-	159	-	159
18		-	-	-	-	-	-	-	-	-	-
19	Total Operating Expense										
20	Before Income Taxes	16,102	(872)	15,230	74	(41)	15,263	(19)	15,244	(4)	15,240
21	State Income Tax	(1)	(50)	(51)	190	133	272	(184)	88	(2)	86
22	Federal Income Tax	(210)	(54)	(264)	843	592	1,171	(819)	352	(6)	346
23	ITCs	(16)	-	(16)	-	-	(16)	-	(16)	-	(16)
24	Total Operating Expenses	15,875	(976)	14,899	1,107	684	16,690	(1,022)	15,668	(12)	15,656
25	NET OPERATING INCOME	\$ (889)	\$ 976	\$ 87	\$ 2,665	\$ -	\$ 2,752	\$ (1,520)	\$ 1,232	\$ (14)	\$ 1,218
26	Rate Base								\$ 14,949		\$ 14,781
27	Overall Rate of Return								8.24%		8.24%
28	Revenue Change (Col. (I) Line 1 minus Col. (D), Line 1)								\$ 1,914		\$ 1,888
29	Percentage Revenue Change (Col. (I), Line 28 divided by Col. (D), Line 5)								12.77%		12.60%

AmerenUE
Rate Base
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Company Rebuttal Pro Forma Rate Base (St. Ex. 18.0 Sch. 18.3 UE, p. 2)	Adjustments (Appendix B Sch. 4)	Rate Base Per Order (Col. B+C)	Adjustments (St. Ex. 19.0 Sch. 19.4 UE)	Rate Base on Rehearing (Col. D+E)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Gross Plant in Service	\$ 32,088	\$ (1,420)	\$ 30,668	\$ (172)	\$ 30,496
2	Accumulated Depreciation	(15,977)	(53)	(16,030)	4	(16,026)
3		-	-	-	-	-
4	Net Plant	16,111	(1,473)	14,638	(168)	14,470
5	Additions to Rate Base					
6	Materials & Supplies	36	-	36	-	36
7	Gas Stored Underground & Propane	1,703	(2)	1,701	-	1,701
8	Cash Working Capital	840	(326)	514	-	514
9	Deferred Info System Development	-	-	-	-	-
10		-	-	-	-	-
11		-	-	-	-	-
12		-	-	-	-	-
13		-	-	-	-	-
14		-	-	-	-	-
15		-	-	-	-	-
16	Deductions From Rate Base					
17	Customer Advances	(147)	-	(147)	-	(147)
18	Customer Deposits	(46)	-	(46)	-	(46)
19	Pre-1971 Investment Tax Credits	(13)	-	(13)	-	(13)
20	Accumulated Deferred Income Taxes	(1,734)	-	(1,734)	-	(1,734)
21		-	-	-	-	-
22		-	-	-	-	-
23	Rate Base	<u>\$ 16,750</u>	<u>\$ (1,801)</u>	<u>\$ 14,949</u>	<u>\$ (168)</u>	<u>\$ 14,781</u>

AmerenUE
Interest Synchronization Adjustment
For the Test Year Ending June 30, 2002
(In Thousands)

Line No.	Description	Amount
	(A)	(B)
1	Gross Plant in Service	\$ 14,781 (1)
2	Weighted Cost of Debt	2.610% (2)
3	Synchronized Interest Per Staff	386
4	Interest Expense per Final Order	<u>390</u> (3)
5	Increase (Decrease) in Interest Expense	<u>(4)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.300%	<u>\$ -</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 1</u>

(1) Source: ICC Staff Ex. 19.0, Schedule 19.2 UE, Column (F).

(2) Source: Final Order dated October 22, 2003, page 90

(3) Source: Schedule 19.2 UE, line 23, column (D) times line 2 above.

Union Electric Company
Adjustment for Post-Test Year Capital Additions
For the Test Year Ended June 30, 2002
(in thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	Net Post-Test Year Plant Additions per Staff	\$ 1,273	Schedule 19.4 UE , page 2, column (E), line 6
2	Increase in Accumulated Depreciation per Company	<u>551</u>	AmerenUE Exhibit 35.0, page 3, line 60
3	Excess of Post-Test Year Capital Additions over Increase in Accumulated Depreciation	\$ 722	Line 1 minus line 2
4	Post-Test Year Capital Additions per Company's initial filing	2,314	AmerenUE Schedule B-2
5	Adjustment to Post-Test Year Capital Additions in Final Order	<u>(1,420)</u>	Final Order, Appendix B, Schedule 4, Column (B)
6	Post-Test Year Capital Additions approved in Final Order	<u>894</u>	Line 4 minus line 5
7	Adjustment to Post-Test Year Capital Additions	<u>\$ (172)</u>	Line 3 minus line 6
6	Depreciation Rate	<u>2.42%</u>	AmerenUE Exhibit No. 35.5
7	Adjustment to Depreciation Expense on Additions per Staff	<u>\$ 4</u>	Line 7 times line 6
12	Adjustment to Accumulated Depreciation per Staff	<u>\$ (4)</u>	Line 7 times line 6

Union Electric Company
Net Post-Test Year Capital Additions
For the Test Year Ended June 30, 2002
(in thousands)

Line No.	Description (A)	Project 11975 (B)	Project 11976 (C)	Project 11977 (D)	Totals (E) (B)+(C)+(D)
1	Account 376	\$ 17 (a)	\$ 650 (d)	\$ 520 (f)	\$ 1,187
2	Account 380	- (b)	301 (e)	197 (g)	498
3	Property & Plant Transfers			(121) (h)	(121)
4	Subtotal	\$ 17	\$ 951	\$ 596	\$ 1,564
5	Retirements	- (c)	(291) (c)	- (c)	(291)
6	Total Net Post Test Year Plant Additions per Staff	\$ 17	\$ 660	\$ 596	\$ 1,273

Sources:

- (a) Work Papers for AmerenUE Exhibit No. 35.2/GSW - 4
- (b) Work Papers for AmerenUE Exhibit No. 35.2/GSW - 5
- (c) Response to Staff data request UE TEE 101
- (d) Work Papers for AmerenUE Exhibit No. 35.2/GSW - 19
- (e) Work Papers for AmerenUE Exhibit No. 35.2/GSW - 30
- (f) Work Papers for AmerenUE Exhibit No. 35.2/GSW - 43
- (g) Work Papers for AmerenUE Exhibit No. 35.2/GSW - 44
- (h) Sum of Prop & Plt Transf entries, Work Papers for AmerenUE Exhibit No. 35.2/GSW - 43 and 44